

Filing Status

Single Married

filling jointly

Married filing separately (MFS)

Head of household (HOH)

Qualifying surviving spouse (QSS)

Check only
one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial Dieter A	Last name Waldschmidt	Your social security number 218-86-2283			
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number			
Home address (number and street). If you have a P.O box, see instructions. ELISABETHSTRASSE 20		Apt. no.			
City, town or post office. If you have a foreign address, also complete spaces below. 80796 MUENCHEN		State .			
Foreign country name Germany	Foreign province/state/county	ZIP code			
		Foreign postal code			
		<input type="checkbox"/> You <input type="checkbox"/> Spouse			
Digital Assets	At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)				
Standard Deduction	Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien				
Age/Blindness	You: <input checked="" type="checkbox"/> Were born before January 2, 1958 <input type="checkbox"/> Are blind	Spouse: <input type="checkbox"/> Was born before January 2, 1958 <input type="checkbox"/> Is blind			
Dependents (see instructions): If more than four dependents, see instr. and check here <input type="checkbox"/>	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit Credit for other dependents	
Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions) b Household employee wages not reported on Form(s) W-2 c Tip income not reported on line 1a (see instructions) d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) e Taxable dependent care benefits from Form 2441, line 26 f Employer-provided adoption benefits from Form 8839, line 29 g Wages from Form 8919, line 6 h Other earned income (see instructions) i Nontaxable combat pay election (see instructions) z Add lines 1a through 1h	1a 1b 1c 1d 1e 1f 1g 1h 1i 1z	1a 1b 1c 1d 1e 1f 1g 1h 1i 1z	1,194	
Attach Sch. B if required.	2a Tax-exempt interest 3a Qualified dividends 4a IRA distributions 5a Pensions and annuities 6a Soc. sec. ben.	2a 3a 4a 5a 6a	b Taxable interest b Ordinary dividends b Taxable amount b Taxable amount b Taxable amount	0	
Standard Deduction for - • Single or Married filing separately, \$12,950 • Married filing jointly or Qualifying surviving spouse, \$25,900 • Head of household, \$19,400 • If you checked any box under Standard Deduction, see instructions.	c If you elect to use the lump-sum election method, check here (see instructions) 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 8 Other income from Schedule 1, line 10 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 10 Adjustments to income from Schedule 1, line 26 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 15 Subtract line 14 from line 11. If zero or less, enter -0. This is your taxable income	7 8 9 10 11 12 13 14 15	8,584 9,778 0 9,778 14,700 14,700 0		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2022)

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16 0
	17 Amount from Schedule 2, line 3	17
	18 Add lines 16 and 17	18 0
	19 Child tax credit or credit for other dependents from Schedule 8812	19
	20 Amount from Schedule 3, line 8	20
	21 Add lines 19 and 20	21
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 0
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23
	24 Add lines 22 and 23. This is your total tax	24 0
Payments	25 Federal income tax withheld from: a Form(s) W-2 b Form(s) 1099 c Other forms (see instructions) d Add lines 25a through 25c	25a 25b 25c 25d
	26 2022 estimated tax payments and amount applied from 2021 return	26
If you have a qualifying child, attach Sch. EIC.	27 Earned income credit (EIC)	NO 27
	28 Additional child tax credit from Schedule 8812	28
	29 American opportunity credit from Form 8863, line 8	29
	30 Reserved for future use	30
	31 Amount from Schedule 3, line 15	31
	32 Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32
	33 Add lines 25d, 26, and 32. These are your total payments	33
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
Direct deposit? See instructions.	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number	35a
	36 Amount of line 34 you want applied to your 2023 estimated tax	36
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37 0
	38 Estimated tax penalty (see instructions)	38
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions Designee's name Yoav Katz	<input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Phone no. 301-951-8700 Personal identification number (PIN) 46413
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Joint return? See instructions. Keep a copy for your records.	Your signature	Date Your occupation Architect If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
	Spouse's signature. If a joint return, both must sign.	Date Spouse's occupation If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)
	Phone no.	Email address
Paid	Preparer's name Yoav Katz	Preparer's signature Yoav Katz Date 02/27/23 PTIN P01057947 Check if: <input type="checkbox"/> Self-employed
Preparer	Firm's name Katz & Co., P.A.	Phone no. 301-951-8700
Use Only	4641 Montgomery Ave Ste 200 Firm's address Bethesda MD 20814	Firm's EIN 52-1260827

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2022)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Dieter A Waldschmidt

Your social security number
218-86-2283

Part I Additional Income

1 Taxable refunds, credits, or offsets of state and local income taxes	1	
2a Alimony received	2a	
b Date of original divorce or separation agreement (see instructions):		
3 Business income or (loss). Attach Schedule C	3	
4 Other gains or (losses). Attach Form 4797	4	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6 Farm income or (loss). Attach Schedule F	6	
7 Unemployment compensation	7	
8 Other income:		
a Net operating loss	8a)
b Gambling	8b	
c Cancellation of debt	8c	
d Foreign earned income exclusion from Form 2555	8d)
e Income from Form 8853	8e	
f Income from Form 8889	8f	
g Alaska Permanent Fund dividends	8g	
h Jury duty pay	8h	
i Prizes and awards	8i	
j Activity not engaged in for profit income	8j	
k Stock options	8k	
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n Section 951(a) inclusion (see instructions)	8n	
o Section 951A(a) inclusion (see instructions)	8o	
p Section 461(l) excess business loss adjustment	8p	
q Taxable distributions from an ABLE account (see instructions)	8q	
r Scholarship and fellowship grants not reported on Form W-2	8r	
s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s)
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u Wages earned while incarcerated	8u	
z Other income. List type and amount: German Social Security Be	8z	8,584
9 Total other income. Add lines 8a through 8z	9	8,584
10 Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	8,584

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2022Attachment
Sequence No. 55Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Dieter A WaldschmidtYour taxpayer identification number
218-86-2283

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See **instructions**.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 (7,213)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0
11	Taxable income before qualified business income deduction (see instructions)	11	-4,922
12	Net capital gain (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0
14	Income limitation. Multiply line 13 by 20% (0.20)	14	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16 (7,213)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17 ()

For Privacy Act and Paperwork Reduction Act Notice, see **instructions**.

Form 8995 (2022)

Federal Statements**Statement 1 - Schedule 1 (1040), Line 8a - Net Operating Loss**

Description	Amount
NOL Carryovers after 2017	\$ 7,213
NOL Limitation Adjustment	<u>-7,213</u>
Total	\$ <u>0</u>

Name

Dieter A Waldschmidt

Taxpayer Identification Number

218-86-2283

If you are married filing separately and you lived apart from your spouse for all of 2022:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable) Also, enter this amount on Form 1040 or 1040-SR, line 6a.	Tp: _____ Sp: _____	1. <u>19,752</u>
2. Multiply line 1 by 50% (0.50).		2. <u>9,876</u>
3. Add the amounts on Form 1040 or 1040-SR, lines 1, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico		3. <u>9,778</u>
4. Add lines 2 and 3.		4. <u>19,654</u>
5. Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20, 23, and 25.		5. _____
6. Subtract line 5 from line 4.		6. <u>19,654</u>
7. Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2022)		7. <u>25,000</u>
8. Subtract line 7 from line 6. If zero or less, enter -0-		8. <u>0</u>
● If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2022, enter -0- on Form 1040 or 1040-SR, line 6b.		
● If line 8 is more than zero, go to line 9.		
9. Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2022)		9. _____
10. Subtract line 9 from line 8. If zero or less, enter -0-		10. <u>0</u>
11. Enter the smaller of line 8 or line 9.		11. _____
12. Enter one half of line 11.		12. _____
13. Enter the smaller of line 2 or line 12.		13. _____
14. Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0-		14. _____
15. Add lines 13 and 14.		15. _____
16. Multiply line 1 by 85% (0.85).		16. _____
17. Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b.		17. <u>0</u>

Percentage of total benefits received included as taxable income.

0.0 %

Note: If part of your benefits are taxable for 2022 and they include benefits paid in 2022 that were for an
earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.